

2018-2019 Local Control Accountability Plan (LCAP) and Budget



Pacifica School District
BOARD WORK STUDY
May 23, 2018

LCAP Activities

Title	Date(s)	Participants
District Leadership Team (DLT)	10/30/17, 1/16/18, 3/20/18	Representatives from LSEA, CSEA, Parents, Site and District Administration
Board Work Study	9/27/17, 11/1/17, 2/15/18, 5/23/18	PSD Board Trustees (open to the public)
LSEA Consultation	6/4/18	LSEA Leadership
CSEA	6/4/18	CSEA Leadership
Steering Committee Meeting	11/13/17, 4/16/18	PSD Board Trustees, Principals, District Administration, LSEA Representatives, CSEA Representatives, Leaders from each school's PTO, Parent Council Representatives, Members of the Pacifica Ed Foundation
District English Learners Advisory Committee (DELAC) / Parent Council	11/14/17, 4/27/18	Parents of English Learners, Parent Representatives
Regular Board Meeting – Public Hearing	6/6/18	Public Board Meeting

Goal 1:

Recruit and retain highly qualified teachers and educational support staff, instructional materials that align to the state standards in the core content areas of ELA/ELD, mathematics, science, history-social science, physical education, and health education; as well as safe facilities that are conducive for learning.



Conditions for Learning

State Priorities:

1-Basic Services

2-Implementation of State Standards

7-Course Access

Goal 1 Expected Outcomes

- Decrease the number of teachers without full credentials
- Survey (Instructional Materials): Increase the percentage of teachers responding at a level 4 (Full Implementation) or level 5 (Full implementation and Sustainability)
- 100% of the schools will have an overall score of good or exemplary as determined by the Facilities Inspection Tool.

Goal 1 Actions

Highlights:

- Every student has access to all standards aligned materials in English Language Arts and Mathematics
- District HR and ESS departments will work with Access, Equity, and Innovation (AEI) Specialist to produce introductory and training videos for classified and certificated positions in various departments.
- Purchase, research and develop quality State standards-aligned materials including History/Social Science resources and NGSS aligned science materials.
- Continue to focus on workforce housing (Oddstad Project)next steps

Goal 2:

Support all students in reaching their academic potential, with emphasis in Mathematics, English Language arts and English Language Development (ELD) by providing engaging coursework that is guided by data driven decision making



Pupil Outcomes

State Priorities:

4-Pupil Achievement

8-Other Pupil Outcomes

Goal 2 Expected Outcomes

- Reclassification Fluent English Proficient (RFEP) Rate
- **Increase the % of ELPAC test takers who increased at least one ELPAC Level and % who maintained Well Developed Performance Level (4) of English Language Proficiency**
- SBAC ELA: Maintain or Increase change
- SBAC Math: Maintain or Increase change

Goal 2 Actions

Highlights:

- Implement and monitor interventions and innovative practices
- Humanities Specialists provide professional development focused on integrated/designated ELD
- Assessed and reviewed assessment outcomes for ELs to inform instruction: a. ADEPT, b. ELPAC
- Gen Ed and SPED teachers will collaborate to plan and develop instructional strategies.

Goal 3:

Enhance student engagement by providing a well-rounded education, a positive and safe school climate, effective character education, and meaningful parent participation opportunities



Engagement

State Priorities:

3-Parent Involvement

5-Pupil Engagement

6-School Climate

Goal 3 Expected Outcomes

- Suspension rates will be maintained or decreased (overall and disaggregated by ethnicity, economic status, language proficiency, and disability)
- Chronic absenteeism rates will decrease (overall and disaggregated by ethnicity, economic status, language proficiency, and disability)
- Attendance rates will increase (overall and disaggregated by ethnicity, economic status, language proficiency, and disability)
- Maintain a 0% Middle School Dropout Rate
- Maintain percentage of favorable responses on Student Survey measuring students' perceptions of connectedness to school and school safety
- Maintain percentage of favorable responses on Parent Survey regarding decision making and participation

Goal 3 Actions

Highlights:

- Establish World Language, Spanish Program for grades 6-8 to be piloted at Ingrid B Lacy
- Monitor the implementation of the PSD Social Emotional Learning Guiding Document, Review parent survey results and develop action steps
- Collaborate with the SMCOE Foster Youth Education Liaison to support the needs of foster students in the District



Comments Questions Discussion



Budget

Guiding Principle

Balanced Approach
People, Operations & Program

Review: PSD 2017-2018

Estimated Actuals

- 2017 -2018 Flat Revenues
 - Decline in enrollment
- Deficit Spending = \$1M
 - Increases in employee retirement costs
 - Employee compensation agreements
 - Health benefit increases
 - SPED increases
 - Facility Costs
 - Oddstad Workforce Housing
 - GO Bond

State Budget 2018-2019 Budget Proposal

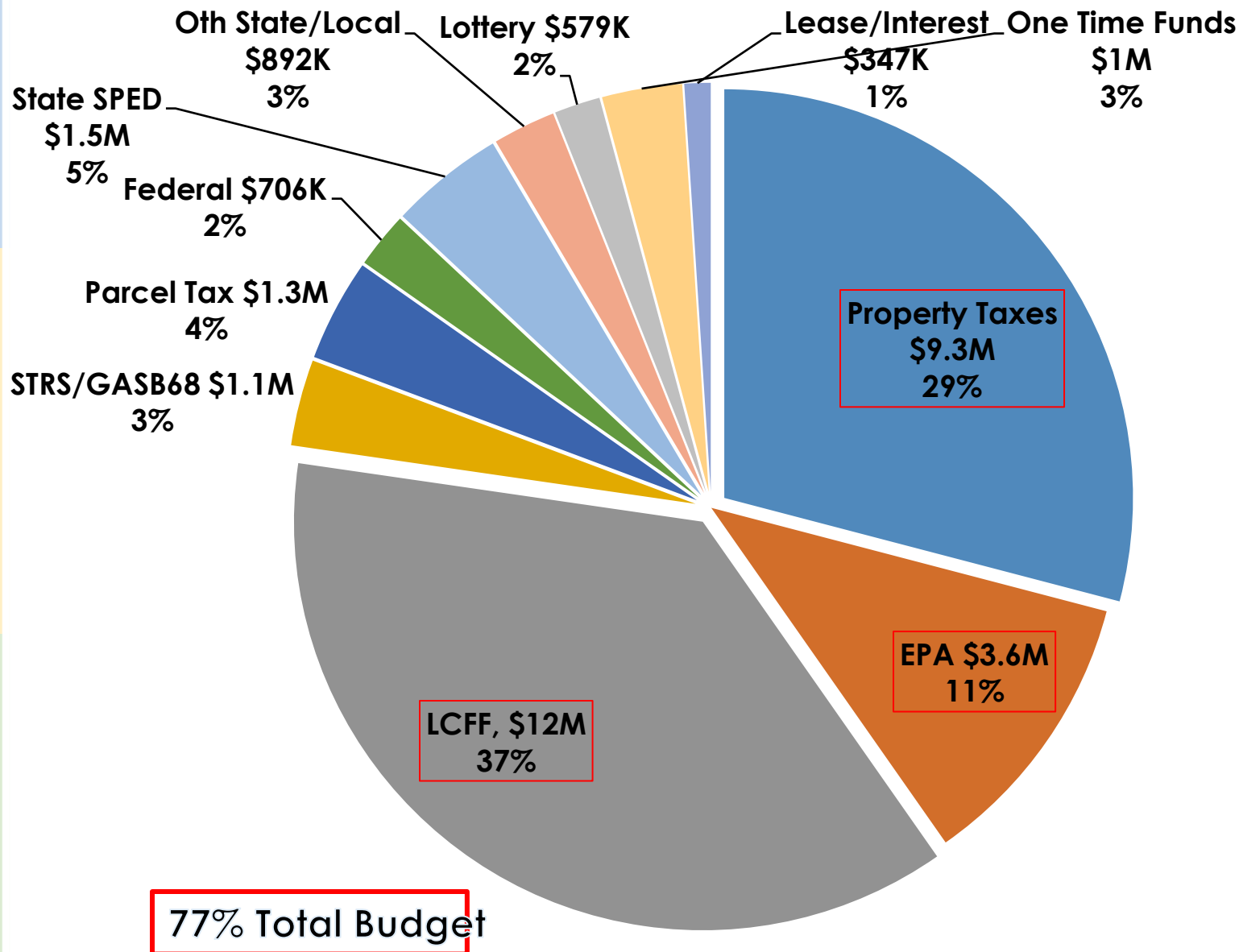
	January Proposal	May Revision
LCFF Funds – COLA	2.51%	3.0%
LCFF Gap Funding	100%	100%
One Time Discretionary Funds	\$295 per ADA	\$344 per ADA
Special Education COLA	2.51%	2.71%
Child Nutrition COLA	2.51%	2.71%
Federal Programs – Title II	unknown	Flat Funding

2018-2019 PSD Revenue Assumptions

- Enrollment = 3115 (current = 3140)
- LCFF Funding increase = \$809K
- One time Discretionary Funds = \$1M **

*** San Mateo County Office of Education oversight requires contingency plan that provides assurance District will remain solvent should final State Budget eliminate these funds*

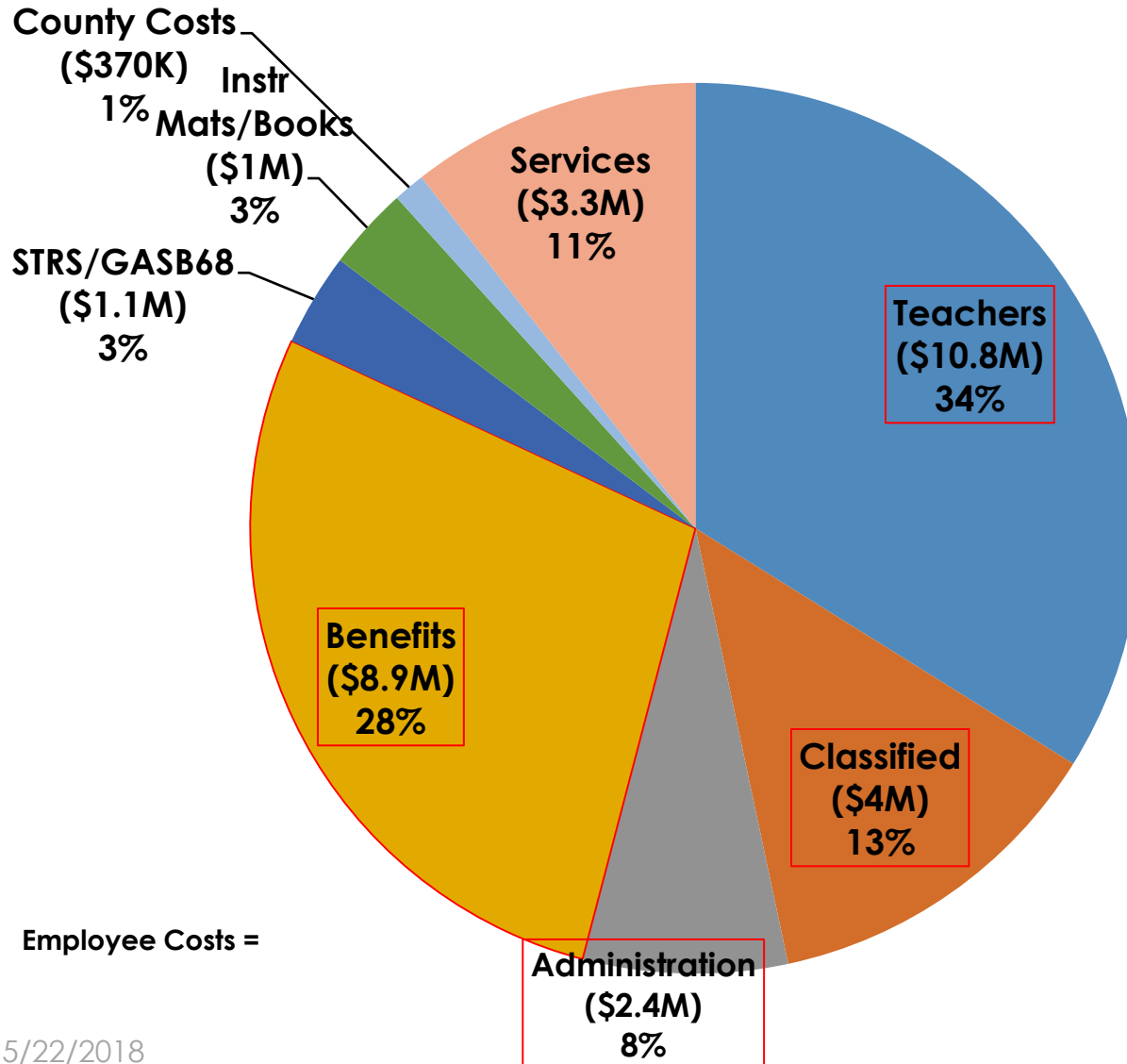
PSD 2018-2019 Projected Revenues



PSD 2018-2019 Expenditures:

Expenditure	Cost
1.57% Total Compensation (salary & benefits) all employees 7/1/2017 (from 18-19 Funds)	\$320K
\$750 (per FTE) one time bonus paid to employees Dec 2018	\$270K
Combo Class Support (Math)	\$42K
Increase in Retirement Costs	\$364K
Increase in Health Benefits	\$188K
Step & Column Increases only partially offset by retirements	\$200K
Increase Contribution to Restricted Programs (SPED,RRMA)	\$50K

PSD 2018-2019 Projected Expenditures



PSD Multi Year Considerations

Expenditure Increases	2018-2019	2019-2020	2020-2021
Employer paid STRS Annual increases– .97% - 1.85%	16.28% \$234K	18.13% \$231K	19.1% \$121K
Employer paid PERS Annual increases - 2.7%	18.062% \$130K	20.8% \$130K	23.5% \$130K
Health Benefits	\$188K	\$150K	\$150K
Step/Column Offset by Retirements ?	\$200K	TBD	TBD

Pacifica School District

Parcel Tax Update -May 2018

<u>Parcel Tax Revenues</u>	2017-18	2018-19
Prior Year Balance of Parcel Tax Funds	\$6,106	\$12,107
Current Year Projected Funds	\$1,292,000	\$1,292,000
Total Parcel Tax Funds Available	\$1,298,106	\$1,304,107
<u>Parcel Tax Expenditures</u>		
Teachers Salaries (8 Positions)	\$700,000	\$691,875
Teacher Support	\$60,325	\$65,000
Library Media (4 hours per site)	\$194,637	\$199,503
Counseling Program (2.4 Positions)	\$201,476	\$211,665
Outdoor Education	\$125,461	\$128,140
School Gardens	\$4,100	\$4,190
Total Parcel Tax Expenditures as of June 30	<u>\$1,285,999</u>	<u>\$1,300,373</u>
Balance in Parcel Tax Fund as of June 30	\$12,107	\$3,734
5/22/2018		

Multi Year Considerations

- Impact of Affordable Care Act
- Enrollment Trends (PSD Declining)
- Textbook Adoptions
- Support for Other Funds:
 - Child Nutrition
 - Capital Outlay (Facilities Master Plan)
- Oddstad Workforce Housing Financing

Multi Year Cautions

- Resist using future projected dollars or one-time dollars to justify paying on going expenditures in current year
- A future recession is predicted – timing unknown
- Low COLA environment on programs that require contributions
- Increased retirement obligations

Multi Year Summary

PRELIMINARY ESTIMATES as of 5/19/2018				
Unrestricted General Fund Summary	2017-2018	2018-2019	2019-2020	2020-2021
Beginning Fund Balance July 1	\$2,129,460	\$1,129,234	\$1,068,551	\$987,007
REVENUES	\$24,972,276	\$26,374,011	\$26,212,389	\$26,730,859
EXPENDITURES	\$25,972,502	\$26,434,694	\$26,528,933	\$26,909,660
EXCESS (DEFICIENCY) OF REVENUE	(\$1,000,226)	(\$60,683)	(\$316,544)	(\$178,801)
Transfer from Fund 17	\$0	\$0	\$235,000	\$180,000
Ending Fund Balance June 30	\$1,129,234	\$1,068,551	\$987,007	\$988,205
LESS: Reserve for Economic Uncertainty	\$956,705	\$957,284	\$977,915	\$977,915
Revolving Cash Account	\$7,500	\$7,500	\$7,500	\$7,500
Unallocated Funds:	\$165,029	\$103,767	\$1,592	\$2,790
Special Reserve Fund 17	\$732,545	\$742,045	\$516,045	\$339,045
Total Reserves all Funds	\$1,854,279	\$1,803,096	\$1,495,552	\$1,319,750
Reserve Percentage	5.81%	5.59%	4.65%	4.05%
Enrollment	3114	3115	3115	3115
change from prior year	(35)	1	0	0

PSD Contingency Plan-SMCOE Requirement

- If State does not fund one – time discretionary funds = \$1M, PSD will need to cut \$658K from the budget to maintain 3% reserve:
 - No Deferred Maintenance Contribution - \$240K
 - PD/Instructional Materials - \$200K
 - Staff reductions - \$220K

Reserve Considerations

- Cash Management – avoid cost of borrowing
- Fluctuation in enrollment
- Flexibility to absorb unanticipated expenditure
- Protection against expiration of temporary taxes (Prop 30 & Parcel Tax)
- Protect against exposure to significant one time outlay (disaster, lawsuit)
- Protection against volatility in state funding

Statewide Unrestricted Fund Balance

2016-17 Average Unrestricted General Fund, Plus Fund 17	
Unified School Districts	16.64%
Elementary School Districts	21.07%
High School Districts	17.25%

- *The Government Finance Officers Association recommends a minimum of two months' expenditures in reserves*
- *PSD 2 months exp = \$2.5M or 8% reserves*
- *Current PSD reserve = 5.8%*

Planning for 2018-2019 Other Funds/Needs

- **Child Nutrition**

- On-going contribution for quality meals

- **Deferred Maintenance**

- On-going contribution \$240,000
- Scheduled to date:
 - Sunset Ridge MPR flooring - \$32K

Other Future Needs

- Personnel
 - Nurse
 - HR Director
 - Technology Assistant
 - Parent Liaison (Spanish Speaking)
 - Counselors (Grades TK-5)
 - Spanish Teachers – Grades 6-8
 - PE Teachers (Grades 1-5)
 - Visual and Performing Arts (VAPA)
- Maintenance and Operations
 - Deferred Maintenance: Facilities
 - Capital Outlay: Furniture, Hardware

Next Steps

- Final State Budget June 2018
 - Final State Revenues
- PSD First Interim Report October 2018
 - Final Staffing
 - Health Benefit Costs
 - Updated Enrollment

Questions/Comments/ Direction